



Wisconsin Department of Public Instruction  
FY -1- Auditor PI-1506-AC Data  
unknown  
as of 8/1/2015 1:07:11 AM

Page 1 of 1

## Quick Audit #5: Shared Cost 2-Year Comparison

**What you are looking for:** Variances from year to year in membership and shared cost accounts.

**What you need to do:** For each of the accounts on this page, visually compare the two years of data.  
Based on what you know about your district, do the variances seem reasonable to you?  
If there are large unexplainable variances, an account transaction coding error may exist.  
Districts may need to discuss differences with their auditor.

	FY -1- PI-1506-AC Amount	FY -2--1 Annual Amount	Variance
Part A: Audited Membership			
Part B: General Fund Deductible Receipts			
Part C: Net Cost of General Fund			
Part D: Net Cost of Debt Service Funds			
Part E: Shared Cost			